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Charles R. Borders
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November 13, 2009

Honorable John N. Hughes
124 West Todd Street
Frankfort, KY 40601

Honorable Douglas Walther
Atmos Energy Corporation
P.O. Box 650205
Dallas, TX 75265-0205

Honorable Mark R. Hutchinson
Wilson, Hutchinson & Poteat
611 Frederica Street
Owensboro, KY 42301

RE: Atmos Energy Corporation
Case No. 2009-00354
Filing Deficiencies

The Commission staff has reviewed Atmos Energy Corporation's application in the above case. The filing is rejected for the reasons set forth below:

Filing deficiencies pursuant to 807 KAR 5:001:

- (1) Section 10(9)(h)(4) – Revenue requirements necessary to support the forecasted rate of return.
- (2) Section 10(9)(l) – Annual report to shareholders or members and statistical supplements for the most recent 5 years prior to application filing date.

The statutory time period in which the Commission must process this case will not commence until the above-mentioned information is filed with the Commission. If your filing contains a proposed effective date, the rejection of your filing for reasons of deficiencies voids the proposed effective date. When you file the required information to correct the deficiencies you may refile your proposed tariff with a new proposed

effective date that is at least 30 days from the date you file the required information. You are requested to file 10 copies of this information within 15 days of date of this letter.

In all future correspondence or filings connected with this case, please reference the above case number. If you need further assistance, please contact Jeff Shaw at 502-564-3940 ext. 237.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff Derouen".

Jeff Derouen
Executive Director

JD/rs

cc: Parties of Record